

Bibliography of helpful collection sources

A. Written Materials For Use In Discovering Assets:

There are many books and articles that can provide helpful information for trial attorneys who are seeking to locate persons and/or the assets. These include the following:

1. Books.

- The Sourcebook to Public Information (Tax Division Libr., Reference Section, Call No. JS163.P76 S68) (outlines the types and locations of available public records (federal, state, county, local with addresses, telephone numbers, and e-mail addresses nationwide).
- Guide To Background Investigations (Tax Division Libr., Reference Section, Call No. JK2445.P8 N37) (Includes list of all higher-education institutions min the United States).
- Joseph J. Culligan, You, Too, Can Find Anybody: A Reference Manual (Tax Div. Libr., Reference Sec. HV6762.U5 C85 1999).
- Ronald L. Mandell, How To Do Financial Asset Investigations (available through inter-library loan with Library of Congress).
- Schwartz & Melnick, Investigation of the Case: Tools Available In An Investigation, *in* Business & Commercial Litigation in Federal Courts, 1 Bus. & Com. Litig. Fed. Cts. § 4.13 (Robert L. Haig ed., 1998).
- Schwartz & Melnick, Investigation of the Case: Conducting An Asset Search, *in* Business & Commercial Litigation in Federal Courts, 1 Bus. & Com. Litig. Fed. Cts. § 4.17 (Robert L. Haid ed., 1998).

2. Articles Relating To How Assets Are Hidden From Creditors.¹

- Barry S. Engel, Using Foreign Situs Trusts for Asset Protection Planning, 20 Est. Plan. 212 (1993).

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¹If the trial attorney is familiar with the techniques of asset protection, then the trial attorney will know how to discover such assets.

- Elena Marty-Nelson, Offshore Asset Protection Trusts: Having Your Cake and Eating Too, 47 Rutgers L.Rev. 11 (1994).
- E. Turner & K. Henkle, Advanced Estate Planning Techniques: Asset Protection Techniques, C992 ALI/ABA 1 (1995).
- Gideon Rothchild, Establishing and Drafting Offshore Asset Protection Trusts, 23 Est. Plan. 65 (1996).
- James T. Lorenzetti, The Offshore Trust: A Contemporary Asset Protection Scheme, 102 Com. L.J. 138 (1997).
- Lynn M. Popucki, The Death of Liability, 196 Yale.L.J. 1 (1996).
- Note, Law For Sale: Alaska and Delaware Compete For The Asset Protection Trust Market and the Wealth That Follows, 32 Vand. J. Transnat'l L. 831 (1999).
- R. Taylor, Domestic Asset Protection Trusts: The "Estate Planning Tool of the Decade" Or A Charlatan?, 13 B.Y.U.J. Pub.L. 163 (1998).
- Randall J. Gingiss, Putting A Stop To "Asset Protection Trusts," 51 Baylor L. Rev. 987 (1999).
- Stuart Sterk, Asset Protection Trusts: Trust Law's Race To The Bottom, 85 Cornell L. Rev. 1035 (2000).
- Osborne, Owen & Catterall, Asset Protection: Domestic & Foreign Planning Alternatives, SG041 ALI-ABA 1451 (2001).

3. Articles Regarding Additional Investigative Tools.

Althea T. Kippes, The Internet Investigator: Secrets That All Plaintiff's Attorneys Should Know, 2 Ann.2000 ATLA CLE 1725 (July 2000).

Hope Biner Samborn, No Place To Hide, 88 Jan A.B.A.J. 66 (Jan. 2002).

B. Recent Cases Regarding Offshore Assets

FTC v. Affordable Media, 179 F.3d 1228 (9th Cir. 1999) (explaining offshore asset protection trusts and affirming order holding individuals in contempt for failing to repatriate funds held by offshore trust).

Lawrence v. Goldberg (In re Lawrence), 279 F.3d 1294 (11th Cir. 2002) (similar to Affordable Media, supra).

In re Grand Jury Subpoena, 132 F. Supp.2d 776 (S.D. Iowa 2000) (attorney had to appear before grand jury to answer questions regarding client's assets: "[W]here attorney acts merely as a conduit for client's funds, as a scrivener for the client, or as a business advisor, the privilege is inapplicable." Also, where the attorney provided legal advice, attorney still had to testify because Government met its burden in demonstrating crime-fraud exception to the attorney-client privilege: attorney was an author of book on how to use offshore havens to hide funds; attorney provided services to client to assist client to launder money; attorney's file contained notes that client was planning a divorce and had \$300-400,000 to invest, contained corporate charters for two Nevis (tax haven) corporations and one Nevada corporation, documents tying client to corporations, bank account information relating to those corporations, documents regarding offshore trust). (citation omitted).

SEC v. Bilzerian, 112 F. Supp.2d 12 (D. D.C. 2000) (defendant involved with offshore trust).